



ALLEGANY COUNTY MARYLAND



Budget In Brief
Fiscal Year 2002
May 24, 2001



INTRODUCTION

Allegany County Government strives to provide the citizens of Allegany County efficient services of the highest quality. Although tough decisions have to be made with the fiscal limitations, our goal is to be responsive to your needs, open to new ideas and continuously improve our service.

Allegany County Elected Officials:

Board of County Commissioners

Dale R. Lewis, President
James J. Stakem
Robert M. Hutcheson

Circuit Court Judges

J. Frederick Sharer, Circuit Court Judge
Gary G. Leasure, Circuit Court Judge

Judges of Orphan's Court

Billie J. Gilpin
Donna F. May
Joseph D. Madden

State's Attorney - Lawrence V. Kelly

Sheriff - David A. Goad

Register of Wills - William F. Lashbaugh

Clerk of Circuit Court - Raymond W. Walker

Board of Education

Timothy C. Woodring, President
Enordo R. Arnone
Jane M. Dawson
Judith N. Thelen
Donna D. Truesdell



Vision Of Allegany County

Allegany County will be the premier community in our region to live, work, and play. To achieve this, we will be responsive to our citizens and other stakeholders through effective communication, efficient delivery of core services, management of available resources, development of new resources, and innovative utilization of staff, technology, and partnerships.

Mission Of Allegany County

The mission of Allegany County government is to provide core services and programs to improve the quality of life for its citizens and other stakeholders. The county must be a strong regional leader in promoting and facilitating commerce, economic growth, quality education, and community development. Further, we must endeavor to utilize our fiscal and human resources to develop and implement accessible, cost effective, high quality services, which must be improved and enhanced through employment of emerging technologies, methods, and partnerships.

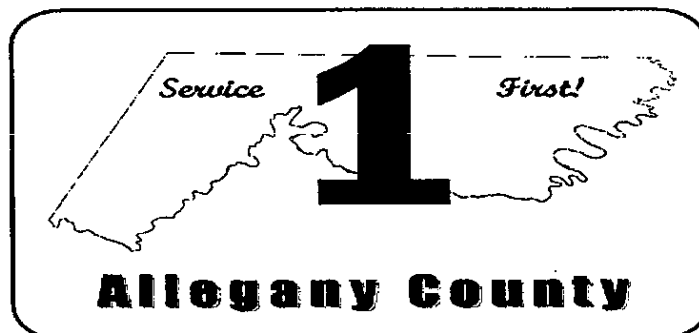
County business must be conducted in an open, professional and ethical manner with the overall good of the community as its goal. Citizens are valued customers and as such, their concerns and input must guide our efforts and they must be treated in a timely, equitable and respectful manner.

County employees are our greatest resource. They must be treated as valued members of the organization and receive the training and support necessary to excel at their jobs.



The 2002 budget outlines county services by the following major functional category and the costs of those services:

- **General Government**
- **Public Safety**
- **Public Works**
- **Health**
- **Public Welfare**
- **Education**
- **Recreation and Culture**
- **Conservation of Natural Resources**
- **Urban Development & Housing**
- **Economic Development**
- **Intergovernmental**
- **Miscellaneous**
- **Operating Transfers to Other Funds**
- **Appropriations to Other Units**
- **Special Revenue Funds**
- **Debt Service Fund**
- **Capital Projects Funds**
- **Enterprise Funds**





COUNTY PROFILE

Location:

The county is located along the Potomac River in the western portion of Maryland. At the junction of the Potomac River and Wills Creek is The Narrows which provide a natural entrance through the Appalachians. It is bordered by Pennsylvania to the north (Mason-Dixon Line) and West Virginia to the south. Allegany County is long and narrow from east to west and comprises an area of 428 square miles ranking it as 13th largest among Maryland's 23 counties.

The eastern part of the county consists of 4 mountain ranges and the western part is located in the Allegheny Plateau of the Appalachians. Cumberland is the County Seat and there are six other incorporated towns within the County that serve the citizens.

History:

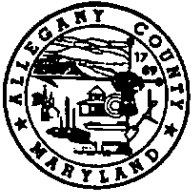
Allegany County is known as a "mountain county." The original inhabitants of Maryland were the Algonquins with the Shawnees settling in the Western region near the Potomac; however, they fled with the first white settlers who came here for the hunting, trading and farming. In the summer of 1755 Colonel George Washington returned to this region as a member of General Edward Braddock's staff at Fort Cumberland to establish his first military headquarters near the banks of the Potomac. George Washington thus began his military career here and in 1794, as President, ended it here.

In 1789 the Maryland General Assembly established Allegany County which split from Washington County. The name Allegany comes from the Indian word "*ooklikhanna*" meaning "bountiful stream."

Government:

Allegany County acts as the administrative body of the state exercising those powers delegated by the state. Since becoming the second Maryland County to adopt Code Home Rule in 1974, the county government has the power to legislate any local issues with several state-imposed exceptions. Allegany County adopted a Board/Administrator form of government in 1996 with a three-member board of commissioners serving consecutive 4-year terms. Other elected officials in the county include a Sheriff, States Attorney, Register of Wills, Clerk of Circuit Court, Judges of Orphans Court, Judges of Circuit Court and the Board of Education.

The Board of Commissioners is assisted by an appointed County Administrator to manage the day to day business. Each year an independent auditor is appointed to audit the finances. County government currently employs over 500 classified, union and contract workers. To meet the county's \$100 Million annual budget, revenues come from real estate taxes, state income taxes, business taxes and grants from other levels of government to fund public education, public works, housing & community development, economic development and a wide array of mandated entitlement programs.



MAJOR GOVERNMENT FUNCTIONS_____

General Government

This encompasses the operation of some 32 functions of government including the **County Commissioners, Administrator, Circuit Court, States Attorney, Election Board, Finance & Tax, County Attorney, Human Resources, and Community Services (which encompasses Planning & Zoning, Permits, Grants & Special Projects, Housing and Animal Control) and Maintenance of Public Facilities.** General Government accounts for 9% of the expenditures of County Government at \$5.5 Million.

Judicial System

This system is governed by state law. There are three courts in the county: Circuit, District and Orphans'. No county funding is provided to the District Court which replaced the old Trial Magistrates System. We are responsible for providing approximately \$270,000 in salaries, operating and capital costs for the operation of **Circuit Court.** Allegany County is responsible for the costs (\$32,171) of the **Orphan's Court** System whose three judges are elected every 4 years. We also provide matching funds to the grant money received for the operation of the **Circuit Court Masters Program** (\$146,164). In July 2000 we began the **Family Law Master Program.** A designated attorney (master) hears all uncontested divorce or custody cases, emergency hearings, all Department of Social Services juvenile cases. The department operates on \$189,568 with a hearing officer and one support staff to make recommendations to the Circuit Court on family law matters. The county funds most of the cost of the law library, as well as the Petit and Grand Juries.

The **State's Attorney** is responsible for prosecution of state criminal cases following investigation and arrest of the accused. The State's Attorney's operation is funded with over \$681,932 in county monies. The **Child Support Division** is administered by the **State's Attorney.** This unit handles all phases of support for children: paternity, setting support amounts and the enforcement of support orders. We are reimbursed 66% of the expenditures of this program. The county will provide \$228,047 this year. With the loss of grant funds to the **Victim-Witness Program** to assist and support those residents affected by crime the county has picked up the funding for this mandated program. Grants have also provided for a domestic violence prosecutor and a assistant for the victim advocacy program (\$140,221).

All Judicial costs exceed \$1.85 million of the General Government costs.

Public Safety

The **Sheriff** serves as an officer of the Circuit Court, chief county peace officer and custodial officer of the jail.

Road Patrol - Under his direct supervision there are 27 employees (19 sworn officers). The Sheriff's Department administers several grants which help provide alternative programs to



incarceration, additional community police presence, new radar guns, redeployment of police on the street and additional personnel. Total cost of operation is \$1.444 Million.

C3I Unit, created as a cooperative effort several years ago is partially funded by the county. Along with support from the state and municipal police they investigate criminal cases.

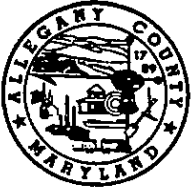
Detention Center – Later this year we plan to open the doors of the new Detention Facility which will house 190 inmates. Various grant programs have been implemented which counsel inmates on substance abuse, provide community service and work crew programs. The cost of operating the Detention Center will be \$4.3 Million, up from \$2.85 Million last year.

Fire - The County provides funding of over \$844,156 to help with the operation of each of the 23 fire and rescue organizations in Allegany County which represents a \$49,114 (6.2%) increase over last year.

Emergency Management - Previously known as Civil Defense, this agency has been integral in the recovery from the recent floods. In addition, they are responsible for the **911 Emergency System**. Allegany County was one of the first rural counties in Maryland to implement this system back in 1979. We have continuously upgraded the system to better serve the county. Emergency Management provides a Director, Assistant Director, clerical and custodial employees as well as 11 dispatchers. Approximately \$869,017 is used for this operation. The total of all Public Safety costs: \$8.7 Million

Public Works

This department has over 160 employees covering several divisions. There are 5 professional engineers on staff. The **Utilities Division** operates with 22 employees and several contract workers depending on the projects to be completed and has jurisdiction over all water and sewer matters within the county with the exception of incorporated municipalities and LaVale. Through the sanitary commission there are 13 sanitary sub-districts operating in the county and several water distribution systems serving approximately 10,000 customers. The **Facilities Division** is responsible for the maintenance of numerous county properties as well as the jail building, court house, emergency management, nursing home, libraries, office complex, etc. Approximately 18 employees are assigned to this department. The **Roads Division** is made up of a division chief, roads management staff and support personnel and 60 road workers who are responsible for constructing, repairing and maintaining 550 miles of road and 100 bridges. The **Engineering Division** develops and administers in-house and contract construction projects. This 16 member professional staff assists with many economic development expansion projects, highway and utility projects. The **Allegany Transit Authority** employs 22 full-time and several part-time employees to operate the County's bus and van transit system. The department also operates the County's solid waste refuse disposal site and recycling programs. Public Works has a combined operating budget of over \$18 Million and oversees the design and construction of an additional \$5-10 Million in capital projects each year.



Health

The **Allegany County Health Department** is a local office of the State Health Department with the mission to promote health, prevent disease and disabilities for Allegany County residents. It will administer 43 grants and programs and employ over 336 employees for a total combined budget of \$14.5 Million. The County will fund \$938,781 for programs with another \$271,767 toward the maintenance and operation of the facility on Willow Brook Road. The ACHD places emphasis on nutrition and supplementation (WIC). It will expand mental health services for children in 16 schools and promote immunization, education and health evaluation through school nurses. ACHD promotes Healthy Start for pregnant women, protects the community from spread of communicable diseases. The department serves as enforcement agent for monitoring/regulating inspections of food service facilities. It inspects well and public water systems. ACHD is engaged in community partnerships such as Cigarette Restitution Fund Initiative, colorectal cancer prevention and control of tobacco use in the county.

Public Welfare

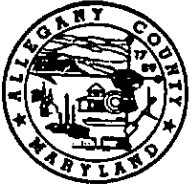
County appropriations total \$1.947 Million. The **Alltrans/Medtrans** operations account for approximately \$701,000 in funds to provide needed transportation for the elderly and handicapped on medical assistance. Another \$683,400 is provided to the **Human Resource Development Commission** toward its \$6 million budget which offers 15 programs throughout Allegany County aimed at providing essential services to 12,000 poor and elderly residents. They operate with 150 employees and 300 volunteers. In addition, they oversee the Head Start, Energy Assistance, Homeless Services and Low Income Housing Programs. The **Family Crisis Resource Center** receives \$67,000 to provide emergency shelter and other services for victims of domestic crime. The Commissioners also provide funds to assist the **Emergency Shelter Program, Child Abuse Program and Childrens Council**.

Education

The County will fund \$30,305,500 for education. The **Board of Education** will receive \$25,030,000 in County funding in 2002. The five member elected Board determines local educational policy with the appointed Superintendent serving as Executive Officer. The public school system employs 1,233 serving 10,490 students. In addition to the \$25.0 Million, the county shares funding with the state for capital school construction projects and improvements. The debt service on these projects total \$1,932,220 for 2002. **Allegany College** provides both credit and non-credit continuing higher education opportunities to area residents. Expected fall enrollment for full credit students will be 2,369. They will receive \$5,275,000 in county funds. A small allocation to the **Maryland School for the Blind** is provided.

Recreation and Culture

Over \$1.421 Million is allocated for this category with over 52% designated for the **Allegany County Library System** this year. In addition to the library on Washington Street, there are branches in Frostburg, Georges Creek, LaVale, South Cumberland and Westernport. The system operates a bookmobile headquarters in LaVale. The 7-member Board of Library Trustees set



policy carried out by the Executive Director, who is responsible for the overall operation of the libraries. **Program Open Space** Projects account for \$395,000 in funds to provide to the county and various communities ball fields, playgrounds, tennis courts and parks to areas that may have never received such facilities without this state program. The county also provides \$135,615 for the annual **County Fair** along with funding for the **Arts Council**, **Historic Society**, **Ag Expo** and **Allegany County Homecoming**.

Conservation of Natural Resources

A total of \$211,654 will be allocated to this category with approximately half going to **Cooperative Extension** and half to **Soil Conservation**. The Agricultural Extension Agent (Cooperative Extension) will receive \$101,285 to help fund their operating costs to bring 5 programs to county residents which include agriculture & natural resources, home economics, 4-H and youth, community resource development and marine advisory. The remaining \$110,369 will fund Soil Conservation salaries of employees who assist the county in sediment erosion control, storm water management and the permitting process.

Economic Development

This department is the official economic development agency of county government. The members of its staff are Allegany County employees and the department is funded by the County Commissioners and the private sector. The department has 4 primary areas of responsibility: Marketing, Asset Administration, Program Administration and Financial Packaging. Just over \$446,490 in the General Fund goes to this department. The **Scenic Railroad** will receive \$170,000 with \$243,112 going to the **Visitors Bureau**. Funding is also provided for the **Toll House Maintenance and Thrasher Museum**. **Economic Development** is also responsible for the Revolving Building Fund. (See "Special Revenue Funds" below).

Total Economic Development & Opportunity: \$987,580

Intergovernmental

This includes small appropriations (\$28,704) to municipalities.

Miscellaneous

This includes contingency funds along with insurance costs and employee benefits.

Total Miscellaneous: \$1,072,083

Operation Transfers to Other Funds

Money to be transferred to various funds to provide local match or county appropriations to fund various programs. For example, funds to **Highway Fund**, **Transit** or **Debt Service**.



Special Revenue Funds

This represents dedicated revenue that must be spent for its specific, intended purpose. Over \$6.36 Million of this is the **Highway Fund**. Additional examples of special revenue are: **Coal Haul, Transit, CDBG, Housing & Community Development Fund** and the **Revolving Building Fund**. Funding is received by the county and must be used specifically for these activities. This year the Revolving Building Fund will receive \$1.4 Million from rents to be used primarily for operating expenditures, PPG Building, Gateway Center Operating and Debt Service payment. County Government has taken over the operation of the Office of Children, Youth & Families funded by federal and state revenue in the amount of \$1.648 Million.

Debt Service Fund

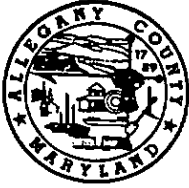
This is a collection of interest and principal payments on county bond issues and other debt incurred by the County (for example state MILA loans, etc.) The General Fund portion is \$5,098,363 with another \$1.1 Million from the Revolving Building Fund. Basically, this represents "what we owe on what we borrowed." Allegany County maintains a Baa1 rating by Moody's Investors Service. Moody's Investor Service upgraded Allegany County from Baa2 to Baa1 on February 24, 2000. Standard & Poor's rating is A-. Total Debt Service fund Revenue: \$6.265 Million

Capital Projects Fund

This category covers all major capital improvements funded by the County. There are over 50 projects the County is involved in within the 5 year Capital Improvement Program. These include projects of the Board of Education, Allegany College, water, sewer & infrastructure projects and libraries. Most significant will be the County's Correctional Facility replacing the Jail in this fiscal year. The county borrowed \$15.2 Million in the form of General Obligation Bonds in 1998. While the county made the commitment of no bond borrowing from 1998 through 2001, a number of projects continue to be undertaken with internal financing, state grants and federal grants.

Enterprise Funds

These are funds set up to be self-supporting and accounted for as a private business. The **Allegany County Nursing Home, Water District Fund** and **Sanitary Districts Fund** are examples. They pay for their capital and operating costs through user fees. For example, the nursing home utilizes patient fees to cover its costs making it relatively self-sufficient.



Allegany County, Maryland

Miscellaneous Statistics

Date of Incorporation:	December 25, 1789
Form of Government:	Board/Administrator
County Seat:	Cumberland
Area:	428 square miles
County Roads:	550 miles
Number of Registered Voters:	41,517
2000 Census Population:	74,930
Number of Full Time Employees:	504

Allegany County Population by Census Year

	<u>Total</u>	<u>Incorporated Areas</u>	<u>Unincorporated Areas</u>
1950	89,556	52,679	36,877
1960	84,169	47,828	36,341
1970	84,044	43,541	40,503
1980	80,548	39,321	41,227
1990	74,946	36,645	38,301
2000	74,930	33,731	41,199

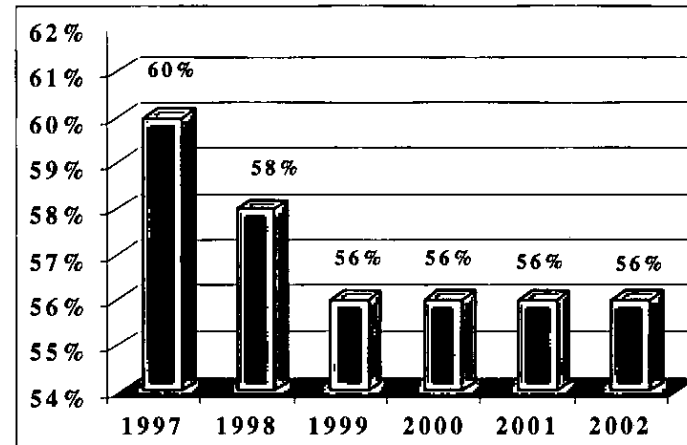


Primary General Fund Revenue Rates

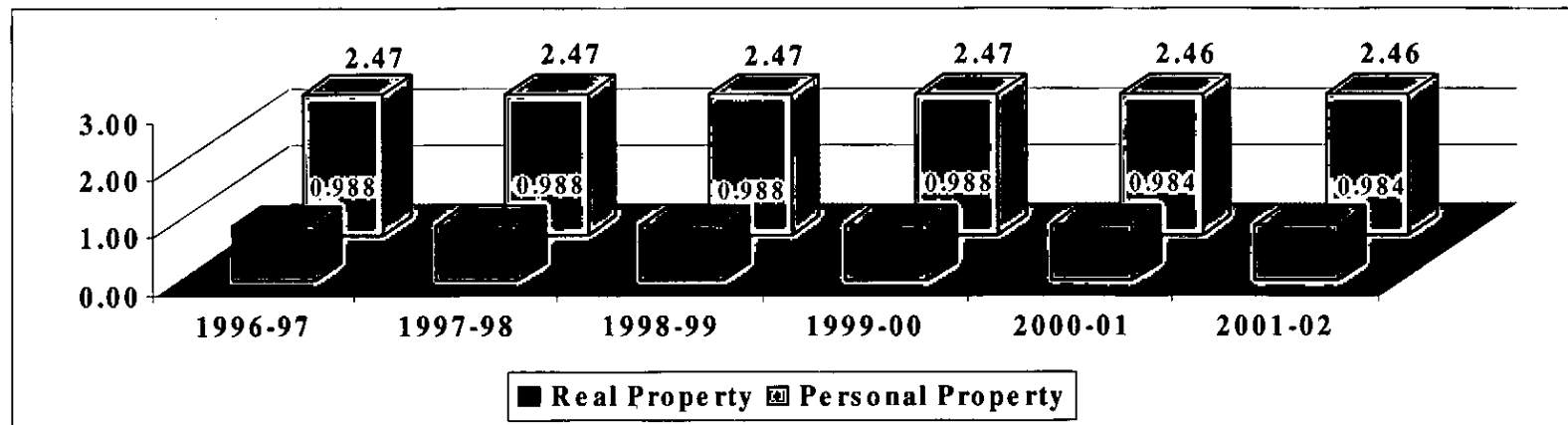
The Board Of County Commissioners Is Providing The Following Information To Assist
The Taxpayers In Better Understanding Where County Tax Revenue Comes From

Real Property Taxes	\$0.984 Per \$100 Assessed Value
Personal Property Taxes	\$2.46 Per \$100 Assessed Value
Income Taxes	56%
Hotel/Motel Tax	5.0%
Admissions & Amusement Tax	7.5%
Trailer Tax	15% Of Gross Rent
County 911 Fee	\$0.50 Per Month
Transfer Tax	0.2%
Recordation Tax	\$2.20 Per \$500
Coal Tax	\$0.30 Per Ton Mined - Total \$0.20 General Fund \$0.09 Coal Haul Road Fund \$0.01 Coal Towns
TV Franchise Fee	2% to 5% Depending On Locality

Allegany County Piggyback Tax Rate By Calendar Year



Allegany County Property Tax Rates (Non-Municipal Areas)



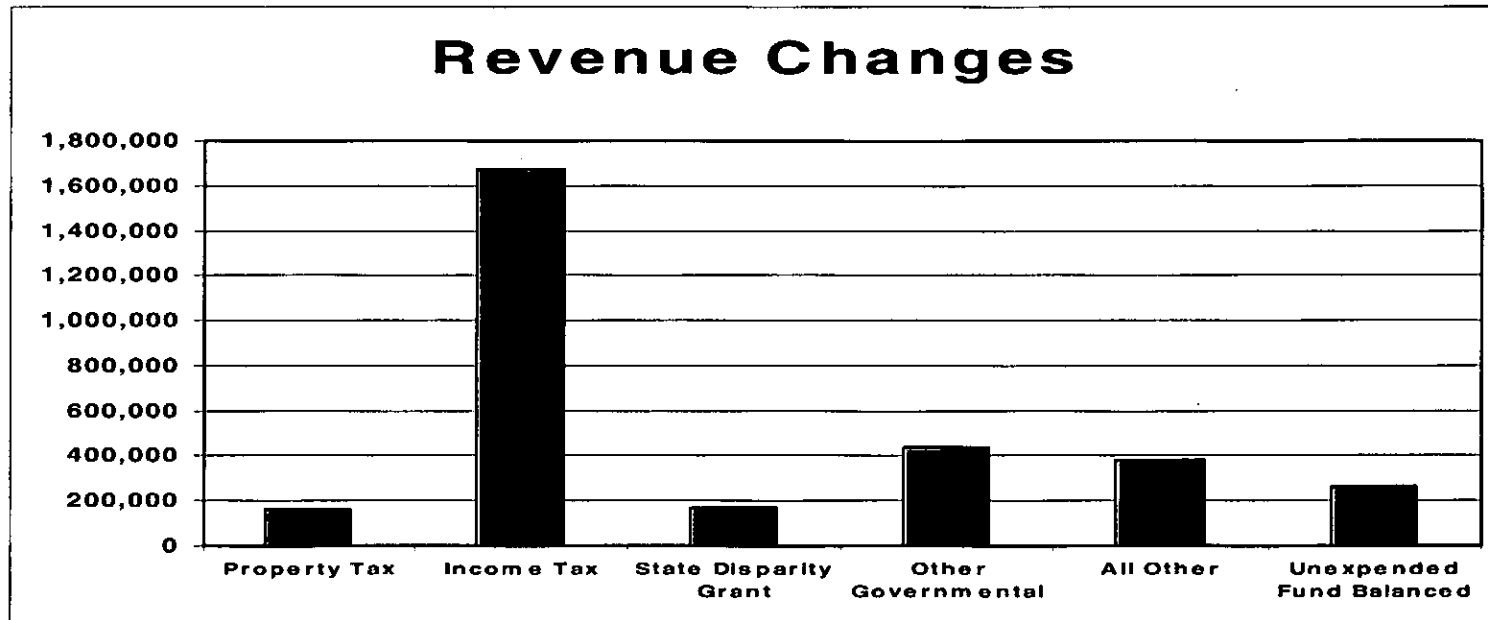
Note: 1996 - 2000 Real Property Rates Restated To Full Cash Value Assessment
Tax Rate Per \$100 Assessed Value



FY2002 General Fund Budget Revenue Comparison

	<u>FY 2001 Original</u>	<u>FY 2002 Adopted</u>	<u>Difference</u>	<u>Percentage Difference</u>
Local Property Taxes	\$26,219,612	\$26,379,260	\$159,648 *	0.6%
Local Income Taxes	16,825,000	18,500,000	1,675,000	10.0%
Other Local Taxes	1,410,000	1,465,000	55,000	3.9%
Licenses & Permits	489,300	510,300	21,000	4.3%
State Disparity Grant	5,099,138	5,264,420	165,282	3.2%
Other Intergovernmental	2,365,798	2,800,255	434,457	18.4%
Service Charges	1,692,460	1,927,904	235,444	13.9%
Fines & Forfeitures	26,700	25,600	-1,100	-4.1%
Interest	647,570	888,668	241,098	37.2%
Rents	464,100	151,000	-313,100	-67.5%
Miscellaneous	79,400	189,439	110,039	138.6%
Transfers In	920,460	953,804	33,344	3.6%
Total Revenue	56,239,538	59,055,650	2,816,112	5.0%
Unexpended Balance Prior Year	1,348,591	1,608,262	259,671	19.3%
Total Sources	\$57,588,129	\$60,663,912	\$3,075,783	5.3%

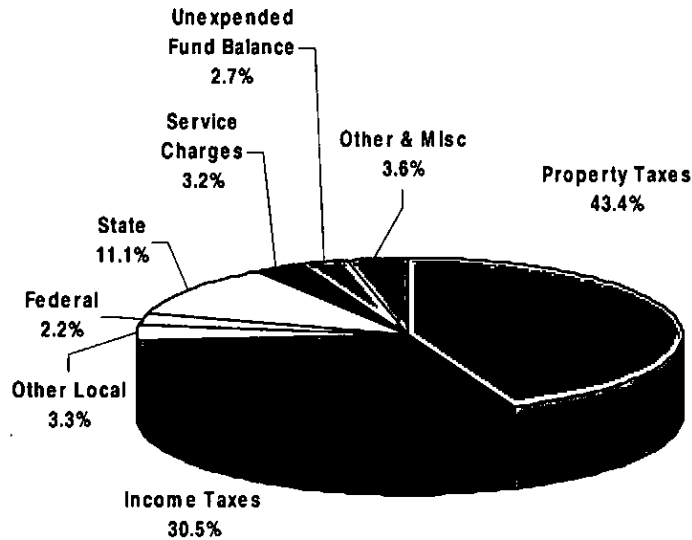
* Note: Property Tax Revenue Increase Due Entirely To Early Payment Discount Being Reduced



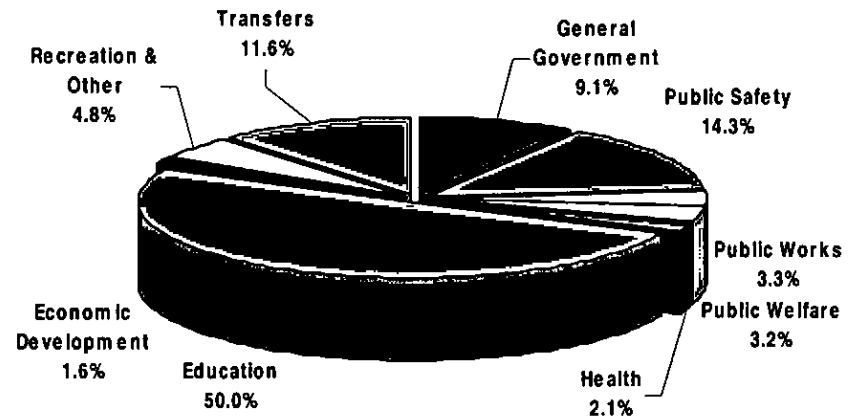


General Fund Revenue & Expenditures For Fiscal Year 2002

FY 2002 Revenues



FY 2002 Expenditures

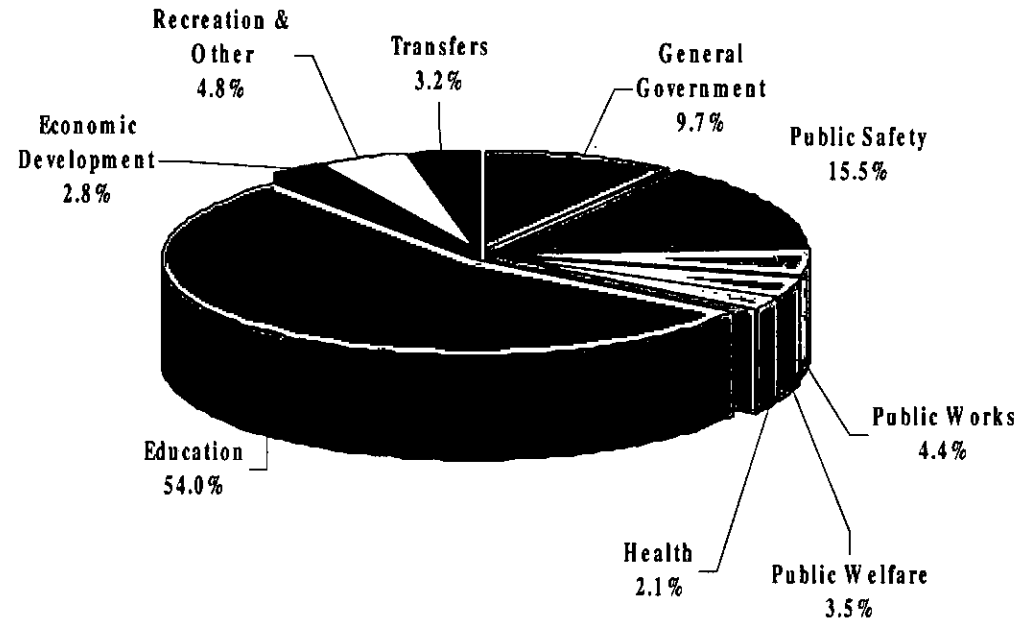


Note: Revenue & Expenditures Equal \$60,663,912



How Your County Taxes Are Expended

	Fiscal Year 2002	% Of Total
General Government	\$5,886,625	9.7%
Public Safety	9,381,554	15.5%
Public Works	2,683,062	4.4%
Public Welfare	2,127,132	3.5%
Health	1,248,132	2.1%
Education	32,773,986	54.0%
Economic Development	1,688,204	2.8%
Recreation, Culture, Miscellaneous, and Other	2,923,681	4.8%
Transfers	1,951,536	3.2%
Total Operating	<u>\$60,663,912</u>	<u>100.0%</u>



Note: Debt Service Payments Are Included In Each Category Area

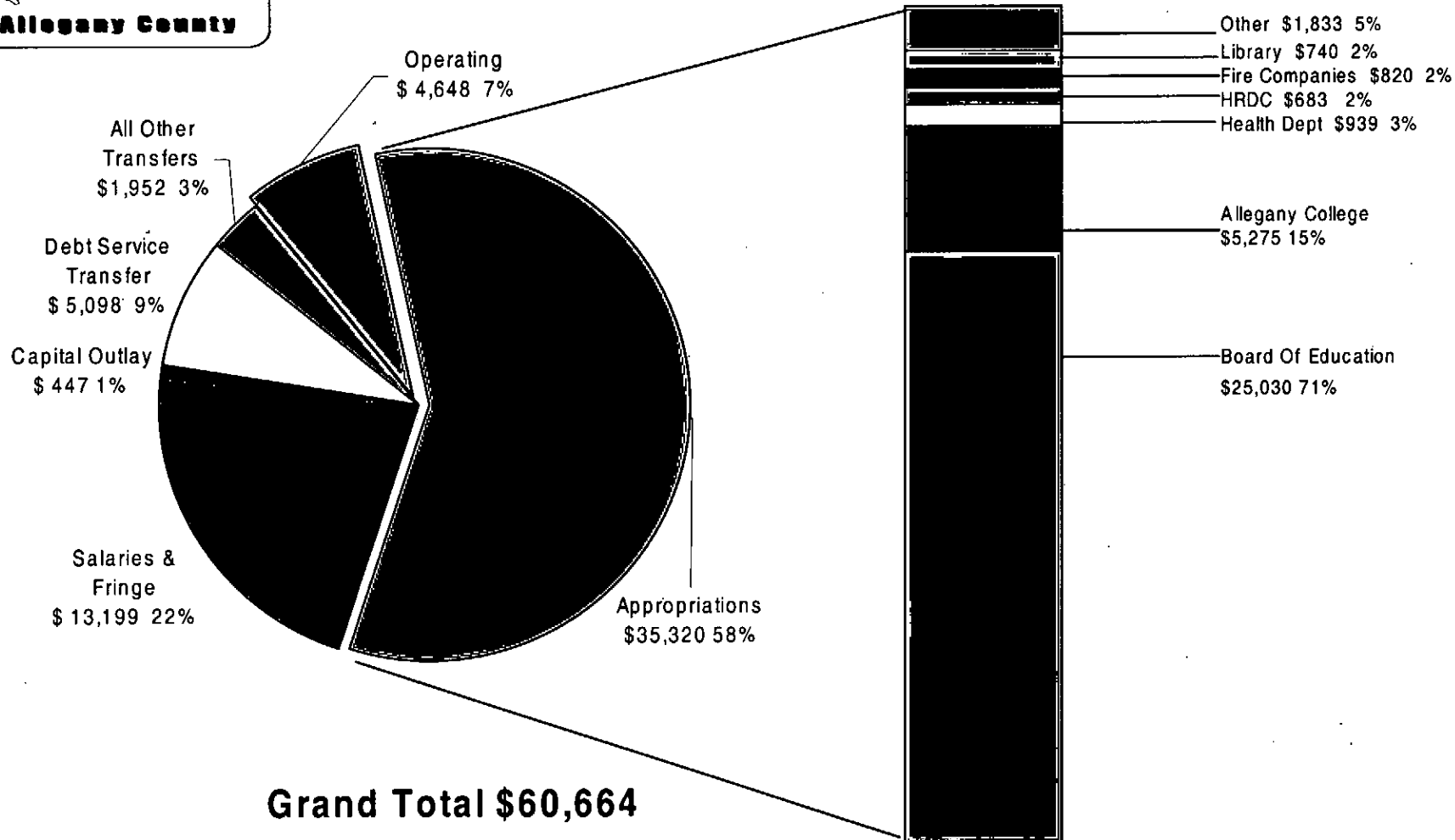
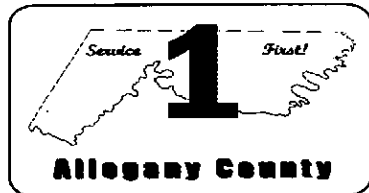


FY2002 General Fund Budget Expenditure Comparison

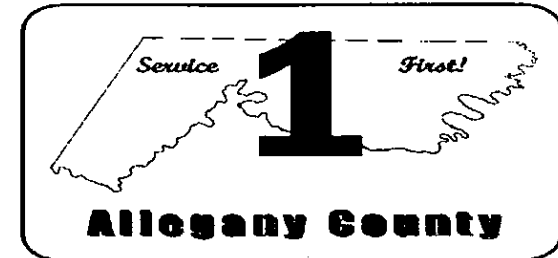
	<u>FY 2001 Original</u>	<u>FY 2002 Adopted</u>	<u>Difference</u>	<u>Percentage Difference</u>
General Government	\$5,186,745	\$5,530,029	\$343,284	6.6%
Public Safety	7,854,530	8,655,939	801,409	10.2%
Public Works	1,968,858	2,025,831	56,973	2.9%
Health	1,197,933	1,248,132	50,199	4.2%
Public Welfare	1,657,746	1,947,290	289,544	17.5%
Education	29,005,500	30,305,500	1,300,000	4.5%
Recreation & Culture	1,279,470	1,421,429	141,959	11.1%
Conservation Of Natural Resources	198,420	211,654	13,234	6.7%
Urban Development & Housing	167,747	179,842	12,095	7.2%
Economic Development	866,713	987,580	120,867	13.9%
Intergovernmental	28,704	28,704	0	0.0%
Miscellaneous	1,037,025	1,072,083	35,058	3.4%
Subtotal	<u>\$50,449,391</u>	<u>\$53,614,013</u>	<u>\$3,164,622</u>	<u>6.3%</u>
<u>Transfers:</u>				
Highway Fund	1,647,981	1,604,330	-43,651	-2.6%
Transit Fund	132,548	124,705	-7,843	-5.9%
Housing Fund	141,399	173,725	32,326	22.9%
Revolving Building Fund	26,902	31,965	5,063	18.8%
Narcotic Task Force	14,952	16,811	1,859	12.4%
Debt Service Fund	<u>5,174,956</u>	<u>5,098,363</u>	<u>-76,593</u>	<u>-1.5%</u>
Total Transfers To Other Funds	<u>\$7,138,738</u>	<u>\$7,049,899</u>	<u>-\$88,839</u>	<u>-1.2%</u>
Total General Fund Appropriations	<u>\$57,588,129</u>	<u>\$60,663,912</u>	<u>\$3,075,783</u>	<u>5.3%</u>

Allegany County, Maryland

Fiscal Year 2002 General Fund Budget In Thousands



Allegany County
General Fund FY 2002 Budget
Services Funded By Allegany County Government
Not Provided by Municipal Government



Service	Dollars
Board Of Education	\$25,030,000
Allegany College	5,275,000
Debt Service On Services	4,084,536
Detention Center	4,401,426
Health Department	1,248,132
Allegany County Library	740,000
911	736,529
HRDC (Sr Citizen Centers)	683,400
State's Attorney	681,932
Circuit Court	503,932
Economic Development	446,490
Animal Control	283,807
Visitor's Bureau	243,112
Airport	235,000
Child Support	228,047
Election Office	217,494
Solid Waste Recycling	198,225
Family Law Master	189,568
Housing	173,725
Circuit Court Master Program	146,164
Emergency Management	132,488
Transit Operation	124,705
Alternative Sentencing Program	111,405
Soil Conservation	110,369
Agricultural Extension Agent	101,285
Liquor Board	98,852
Haz Mat	73,406
Home Detention	62,981
Orphan's Court	32,171
Total 29 Services For 76.8 % Of Budget	\$46,594,181
Total General Fund Budget	\$60,663,912

Tax Differential By Municipality	
<u>Municipality:</u>	
Barton	\$3,263
Cumberland	582,221
Frostburg	166,299
Lonaconing	12,742
Luke	260,672
Midland	2,840
Westernport	24,081
Total	\$1,052,118

Note: Services About Represent Primary Services And Is Not All-Inclusive

How Your Property Taxes Are Calculated



Assessed Property Value	\$100,000
Divided By \$100 Increments	100 a
Multiplied By The Combined Tax Rate	\$1.068 b
Total Property Taxes Due	\$1,068

a For State And County real property tax purposes, real property is valued at market or "full cash value." Effective as of October 2000, real property is assessed at 100% of its cash value. All property is physically inspected once every three years and any increase in full cash value arising from such inspections is phased in over the ensuing three taxable years in equal installments by the Maryland Assessment and Taxation Office.

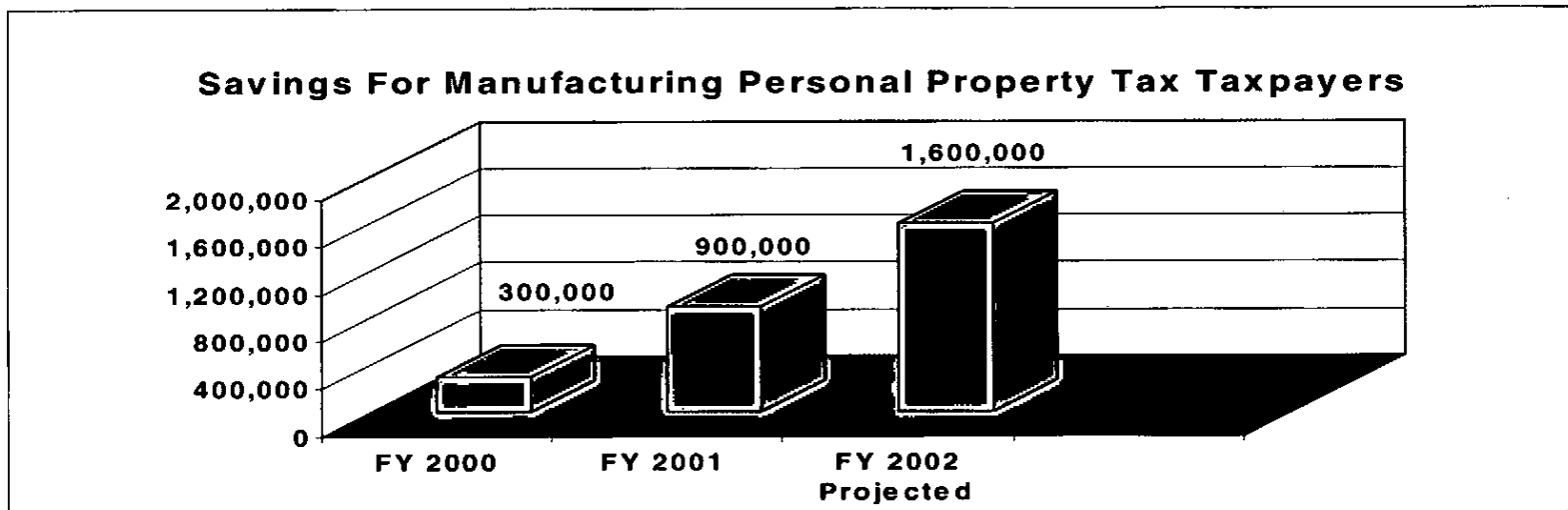
b Combined tax rate is broken down into \$0.984 and \$0.084 respectively for County and State

Note: The Above Example Is For Non-Municipal Properties And Properties In Non-Special Taxing Areas

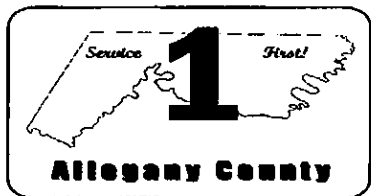


Allegany County Assessable Property Bases

<u>Municipality</u>	<u>2001 Assessable Base</u>	<u>2002 Assessable Real Estate Base</u>	<u>2002 Assessable Personal Property & Public Utility Base</u>	<u>Total Assessable Base</u>
Barton	\$7,807,980	\$7,938,988	\$902,970	\$8,841,958
Cumberland	521,671,910	531,443,786	81,953,320	613,397,106
Frostburg	176,362,035	182,499,238	19,388,400	201,887,638
Lonaconing	17,978,905	18,583,877	2,367,900	20,951,777
Luke	64,004,425	64,105,392	160,552,200	224,657,592
Midland	7,228,285	7,637,586	495,040	8,132,626
Westernport	39,305,275	40,431,664	2,350,250	42,781,914
UnIncorporated	<u>1,205,153,295</u>	<u>1,235,744,093</u>	<u>295,042,877</u>	<u>1,530,786,970</u>
Total	\$2,039,512,110	\$2,088,384,624	\$563,052,957	\$2,651,437,581



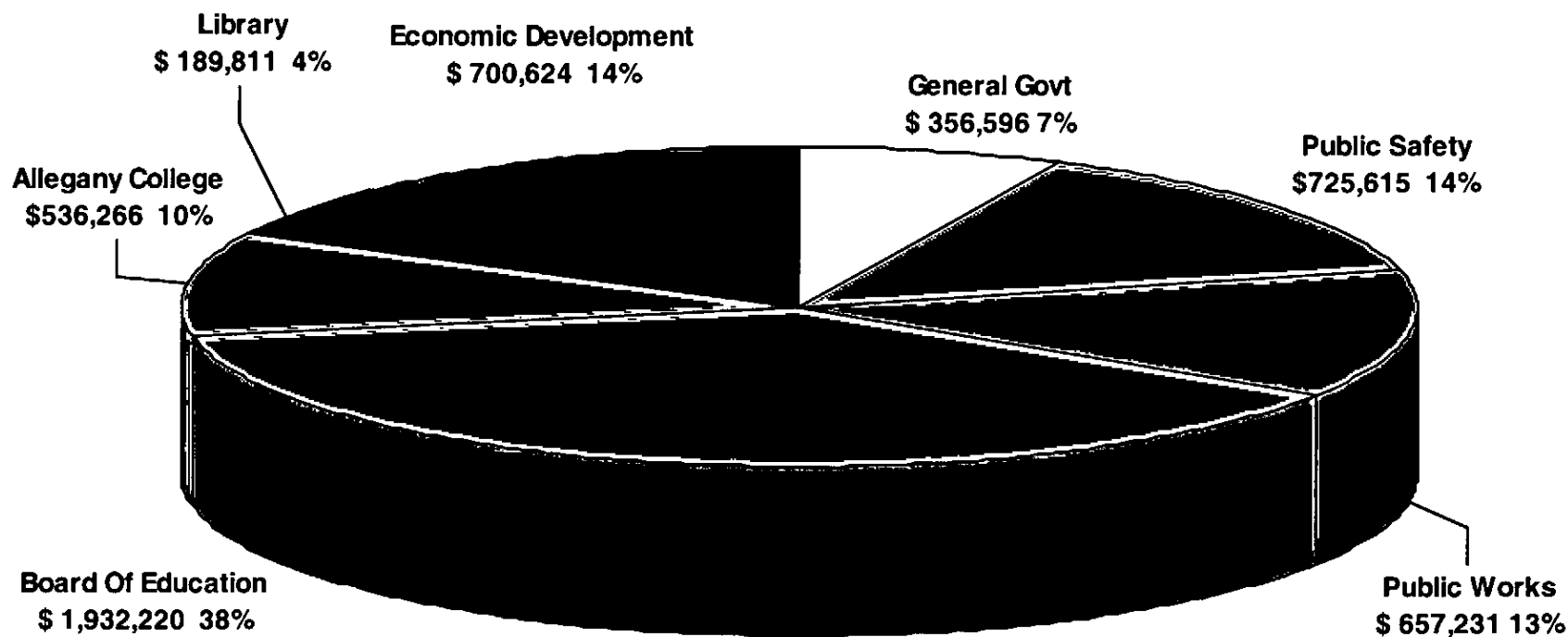
As part of a strategy to promote economic development, Allegany County has enacted a policy to eliminate manufacturer's personal property tax. In fiscal years 2000 through 2002, 25% of the assessed value of the property was exempted from taxation for a 75% grand total exemption. Allegany County is one of six counties within the State of Maryland that taxes manufacturer's personal property. A total of \$2.8 million has been saved over three years by manufacturing personal property taxpayers. This is a cash loss to Allegany County government.



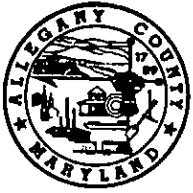
Allegany County, Maryland

General Fund Debt Service Transfer

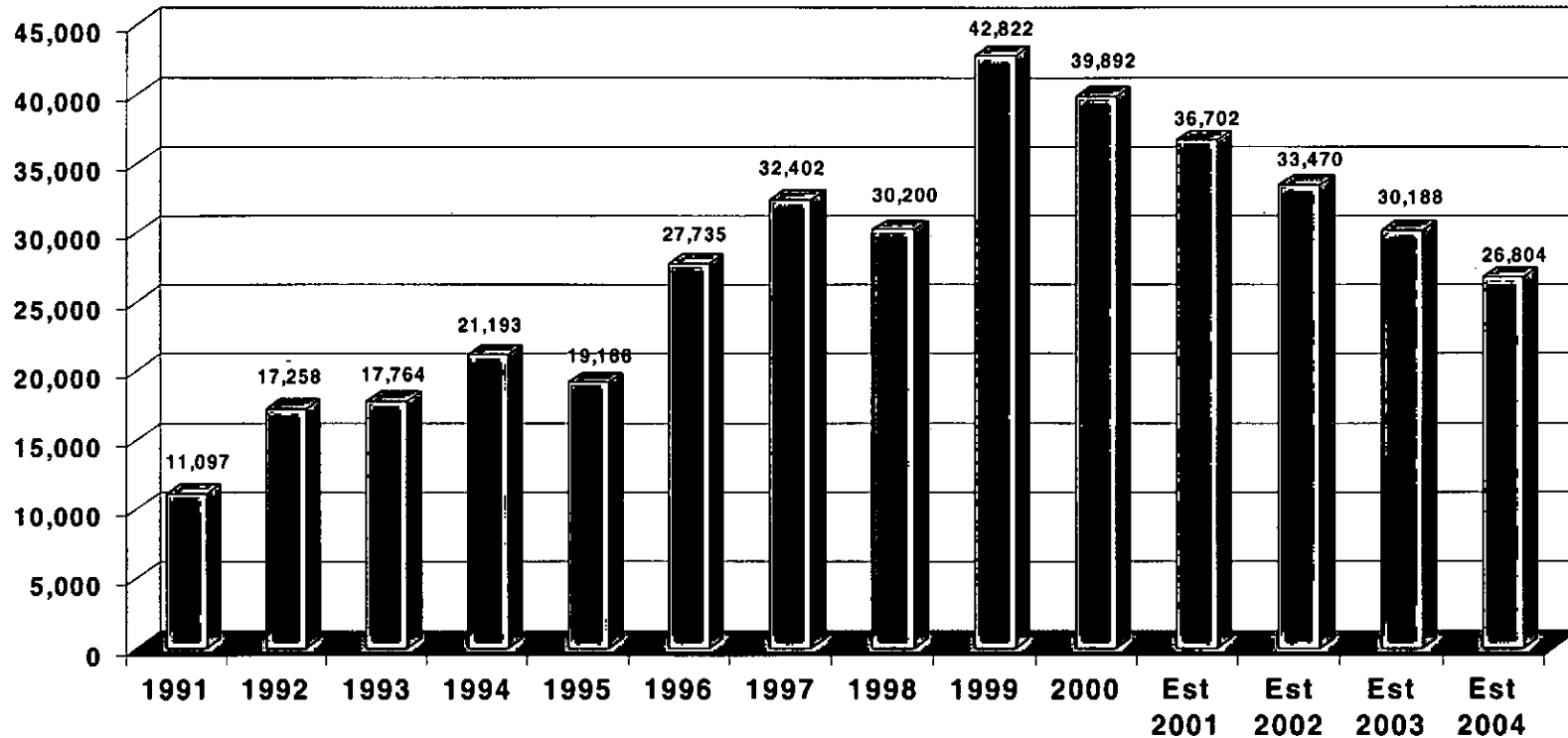
FY 2002 Budget



Total Transfer \$5,098,363



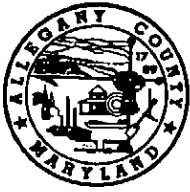
Allegany County, Maryland Existing General Obligation Debt (Dollars in Thousands)



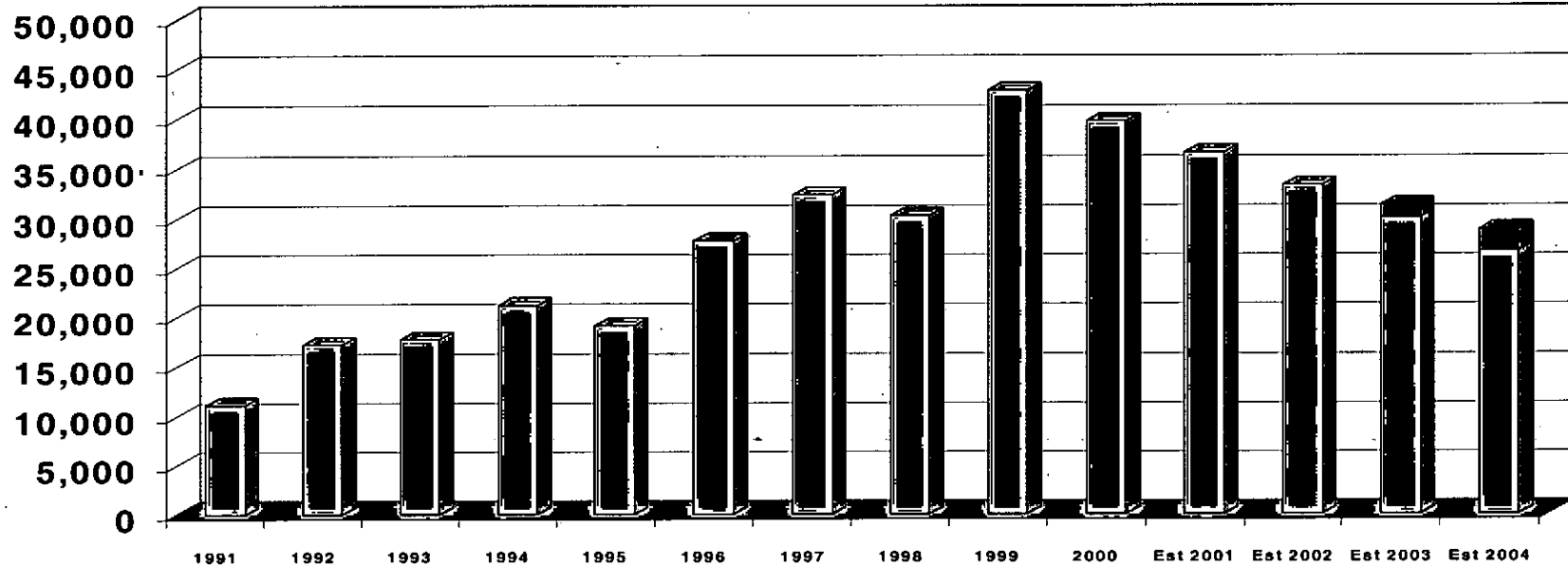
Debt supported by property taxes and other general government revenues

Fiscal Year 2001 Estimated, Fiscal Years 2002- 2004 Projected

Prepared by Allegany County Finance Office

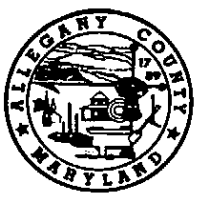


Allegany County, Maryland **Existing & Proposed General Obligation Debt** (Dollars In Thousands)

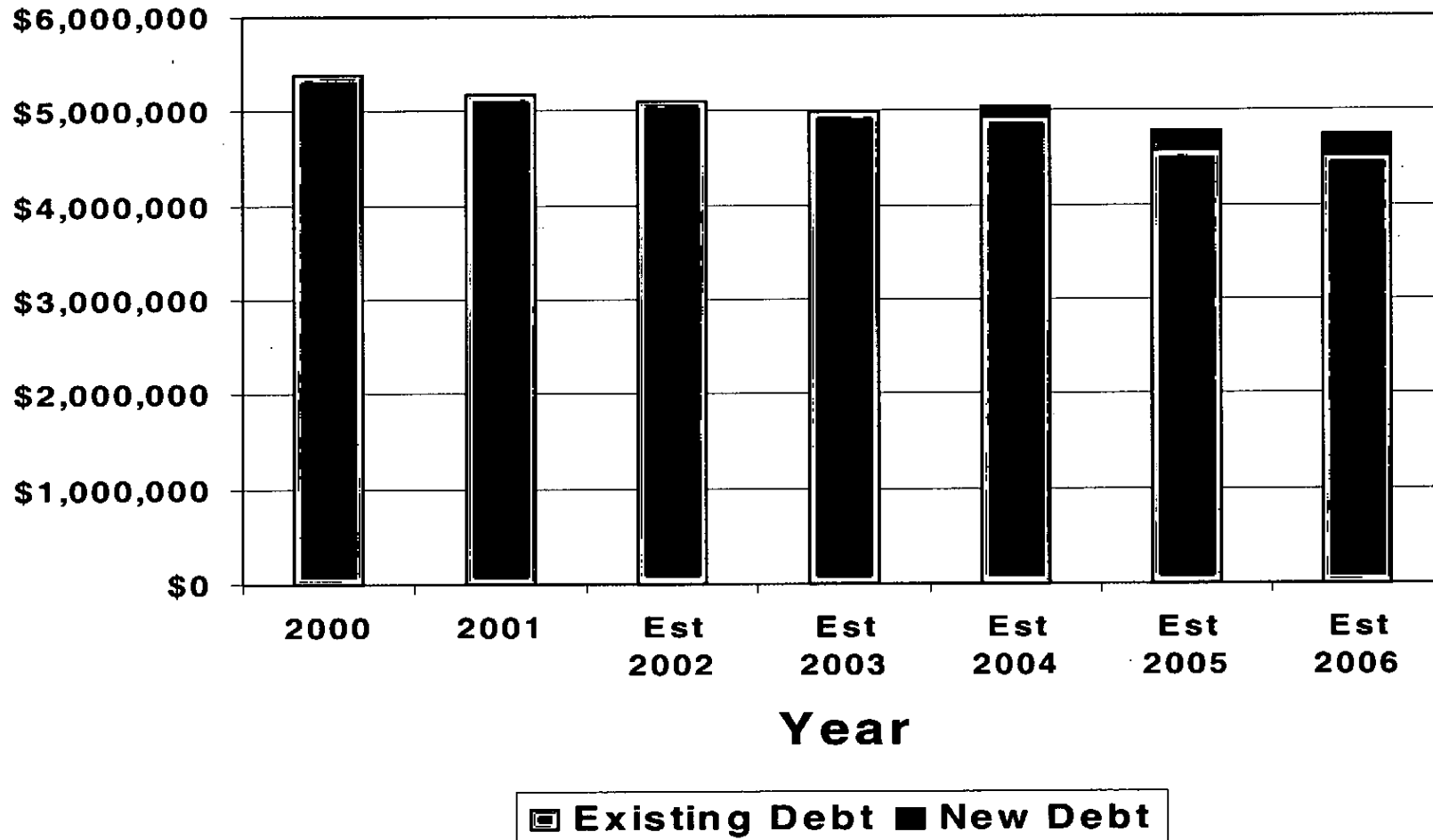


	1991	1992	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004
Existing	11,097	17,258	17,764	21,193	19,166	27,735	32,402	30,200	42,822	39,892	36,702	33,470	30,188	26,804
New	0	0	0	0	0	0	0	0	0	0	0	0	1,238	2,160
Total	11,097	17,258	17,764	21,193	19,166	27,735	32,402	30,200	42,822	39,892	36,702	33,470	31,426	28,964

Debt supported by property taxes and other general government revenues
Fiscal Year 2001 Estimated, Fiscal Years 2002- 2004 Projected
Prepared by Allegany County Finance Office



General Fund Debt Service Payments



Capital Improvement Projects

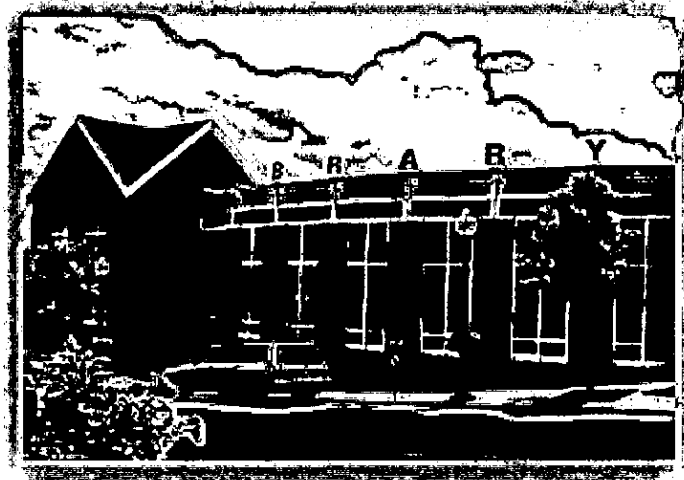
**John Humbird School
PAYGO Project**



**Allegany College Science Building
1998 PIB Project**



**Frostburg Library
1997 & 1998 PIB Project**



**Georges Creek Library
1997 & 1998 PIB**

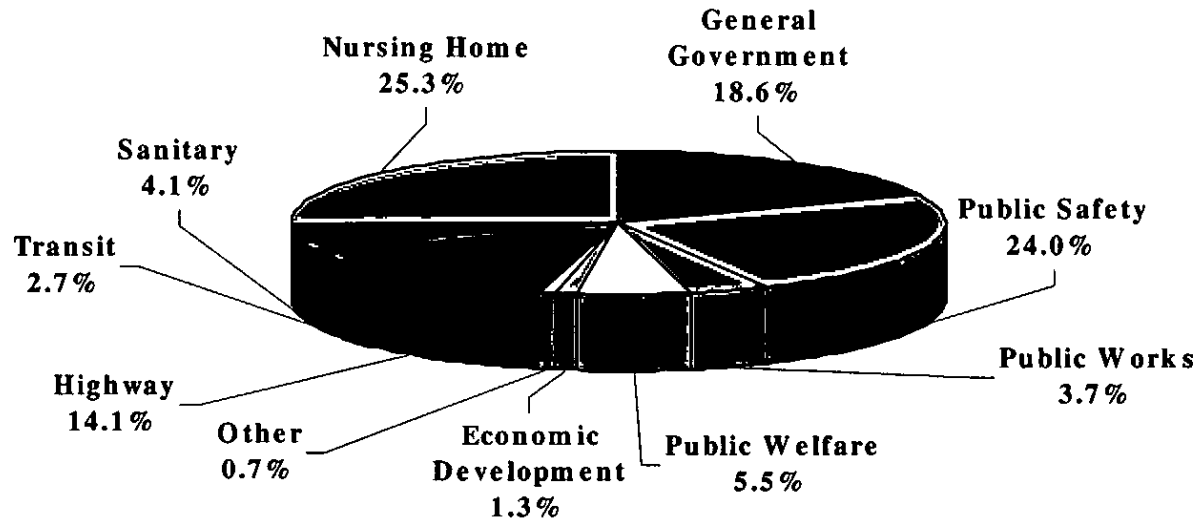




Allegany County Full Time Equivalent Positions

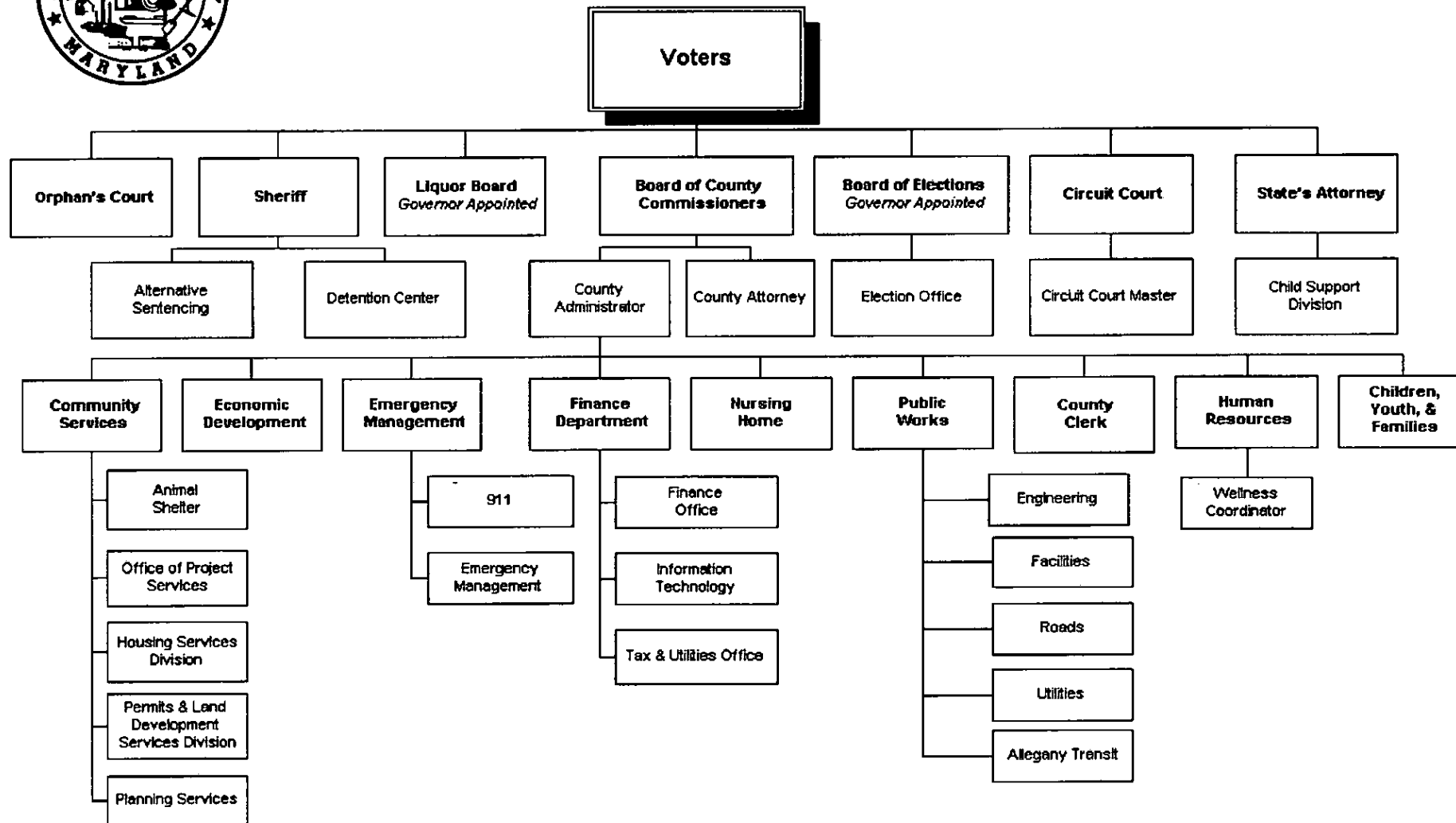
	Fiscal Year 2001	%	Fiscal Year 2002	%	Change
General Government	96.4	19.1 %	100.9	18.6 %	4.5
Public Safety	102.2	20.3 %	130.0	24.0 %	27.8
Public Works	19.9	3.9 %	20.1	3.7 %	0.2
Public Welfare	22.5	4.5 %	30.2	5.5 %	7.7
Economic Development	8.1	1.6 %	6.8	1.3 %	-1.3
Other	4.6	0.9 %	3.8	0.7 %	-0.8
Highway	76.0	15.1 %	76.3	14.1 %	0.3
Transit	14.5	2.9 %	14.5	2.7 %	0.0
Sanitary	22.5	4.5 %	22.5	4.1 %	0.0
Nursing Home	137.0	27.2 %	137.0	25.3 %	0.0
Grand Total Full Time Equivalents	503.7	100.0 %	542.1	100.0 %	38.4

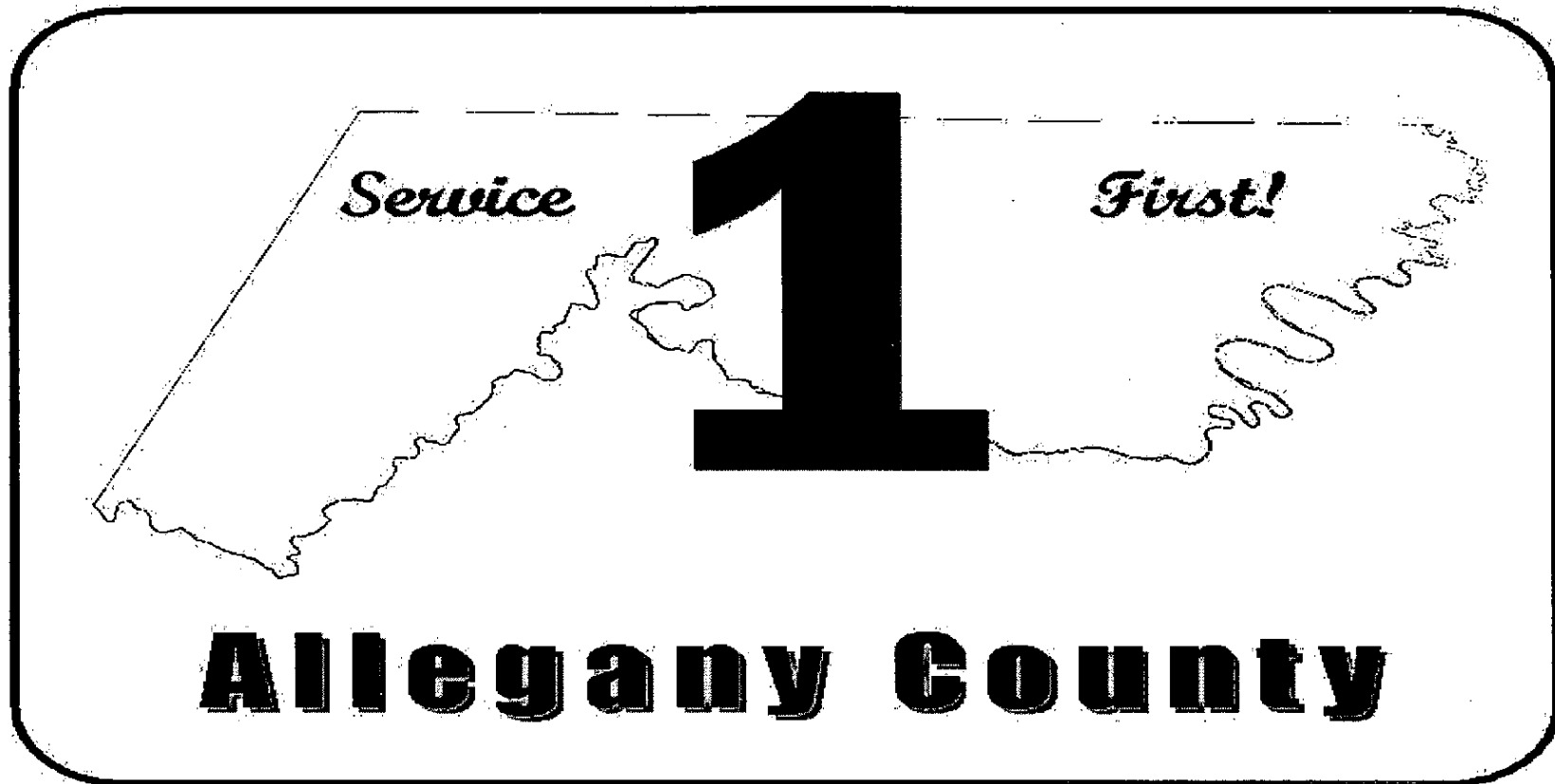
Full Time Equivalent Positions





Allegany County, Maryland Organizational Chart





As part of the Finance Department's goal to be more responsive to the public and to lower the cost of government, this document along with other information is available on the internet at WWW.GOV.ALLCONET.ORG. Feel free to contact us or EMAIL us at FINANCE@ALLCONET.ORG.